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CENTRAL TRANSFER DEPENDENCE, ECONOMIC GROWTH, AND OWN - SOURCE REVENUE GROWTH IN THE REGENCIES AND CITIES OF NORTH SUMATRA

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ABSTRACT

This study examines whether dependence on central transfers and economic growth in the previous year are associated with the growth of own-source revenue (pendapatan asli daerah, PAD) in the regencies and cities of North Sumatra, Indonesia. Using a balanced panel of 33 regions for 2022 to 2025 (132 observations), the study estimates two-way fixed-effects models with standard errors clustered by region and reports a series of sensitivity checks. Transfer dependence is positively associated with revenue growth in every specification, with coefficients between 3.1 and 5.2. The baseline estimate narrowly misses significance at the 5 percent level (p = 0.053) and becomes significant when one extreme observation is excluded or winsorized (p = 0.007 to 0.012). Lagged economic growth shows no robust association once year effects are included. The results do not support the argument that transfer dependence suppresses local revenue growth, which suggests that policy attention should shift from the volume of transfers toward collection capacity and the implementation of tax reform. The study contributes by analyzing the growth, rather than the level, of own-source revenue with lagged regressors and by documenting how sensitive the estimates are to an influential observation. The analysis is exploratory, and the estimates describe conditional associations rather than causal effects.

Keywords: Own-Source Revenue, Transfer Dependence, Economic Growth, Fixed Effects, North Sumatra

ABSTRAK

Penelitian ini menguji apakah ketergantungan pada transfer pusat dan pertumbuhan ekonomi pada tahun sebelumnya berhubungan dengan pertumbuhan pendapatan asli daerah (PAD) di kabupaten dan kota di Sumatera Utara. Dengan panel seimbang 33 daerah pada 2022 sampai 2025 (132 observasi), penelitian ini mengestimasi model efek tetap dua arah dengan galat baku yang dikelompokkan menurut daerah, disertai uji sensitivitas. Ketergantungan transfer berhubungan positif dengan pertumbuhan PAD pada semua spesifikasi, dengan koefisien antara 3,1 dan 5,2. Estimasi dasar hampir signifikan pada taraf 5 persen (p = 0,053) dan menjadi signifikan setelah satu observasi ekstrem dikeluarkan atau di-winsorize (p = 0,007 sampai 0,012). Pertumbuhan ekonomi tahun sebelumnya tidak menunjukkan hubungan yang kokoh setelah efek tahun dimasukkan. Hasil ini tidak mendukung argumen bahwa ketergantungan transfer menekan pertumbuhan PAD, sehingga perhatian kebijakan perlu bergeser dari besaran transfer ke kapasitas pemungutan dan pelaksanaan reformasi pajak daerah. Kebaruan penelitian terletak pada analisis pertumbuhan, bukan tingkat, PAD dengan regresor tertinggal serta pemaparan sensitivitas estimasi terhadap observasi yang berpengaruh. Analisis bersifat eksploratif, dan estimasi menggambarkan asosiasi bersyarat, bukan efek kausal.

Kata Kunci: Pendapatan Asli Daerah, Ketergantungan Transfer, Pertumbuhan Ekonomi, Efek Tetap, Sumatera Utara

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I. INTRODUCTION

Two decades after Indonesia's big-bang decentralization, most regencies and cities still finance their budgets mainly from central transfers (Ardiansyah, 2026). In the 33 regencies and cities of North Sumatra examined here, transfers supplied on average 83.2 percent of total revenue between 2021 and 2024, with a range from 38.4 to 94.9 percent. Own-source revenue (pendapatan asli daerah, PAD), which includes local taxes and charges, remains the smaller and more discretionary part of the budget.

The growth of PAD in the province has been uneven. Across regions and years, annual PAD growth averaged 11.9 percent but ranged from a decline of 40.1 percent to an increase of 142.7 percent, and the mean across regions rose from −1.3 percent in 2022 to 26.3 percent in 2025. This variation raises a practical question for provincial and local policymakers: do regions that depend more heavily on transfers expand their own revenue more slowly, and does stronger economic activity translate into faster revenue growth? The answer matters for the design of transfers and for expectations about the revenue gains from regional economic expansion.

Whether transfers help or hinder own-source revenue is an open question. One view holds that grants crowd out local effort, because officials face weaker incentives to collect taxes that are politically costly when central money arrives regardless. The opposing view holds that transfers crowd in local revenue, because they finance the services, infrastructure and administrative capacity on which collection depends. Studies from Tanzania, Ghana, Pakistan and Argentina report crowding in (Adanu, 2024; Masaki, 2018; Porto & Puig, 2023; Yousaf et al., 2022), whereas evidence from Brazil points the other way (Bernardelli et al., 2026). For Indonesia, Lewis and Smoke (2017) find only mixed support for the perverse incentives that policymakers assume, and Ardiansyah (2026) shows that the sign depends on the type of transfer. Evidence on economic growth is similarly scattered across provincial panels and single-region studies (Priambodo, 2025; Syahroni et al., 2023; Yaya et al., 2025). Three gaps follow. Most work explains the level of own-source revenue rather than its rate of change; contemporaneous regressors raise a simultaneity problem; and the variation in dependence across the districts of North Sumatra has not been examined for revenue growth in the studies reviewed here.

This study therefore asks whether the previous year's dependence on central transfers and the previous year's economic growth are associated with the current year's growth in PAD across the regencies and cities of North Sumatra, 2022 to 2025. Using a balanced panel of 132 observations, the analysis estimates two-way fixed-effects models with region-clustered standard errors. The contribution is empirical and deliberately cautious: the study analyzes revenue growth rather than levels, uses lagged regressors to limit reverse causation, and reports how sensitive the estimates are to specification and to one extreme observation.

II. LITERATURE REVIEW

Theoretical Foundation

The study draws on fiscal federalism theory, which offers two opposing predictions about intergovernmental grants. The crowding-out argument expects that unconditional grants lower the marginal political cost of public spending and weaken the incentive to tax, so that more dependent governments collect less. The flypaper effect, in which grants raise local spending by more than an equal rise in local income would, and the fiscal interest model have been used to explain how local officials behave when they receive both transfers and own-source revenue (Dick-Sagoe et al., 2021). The crowding-in argument expects that grants relax the budget constraint, finance public services that enlarge the tax base, and build the administrative capacity required to collect revenue (Masaki, 2018).

These two arguments translate directly into the research model. If crowding out dominates, transfer dependence in the previous year should be associated with slower growth of own-source revenue in the current year. If crowding in dominates, the association should be positive. A second line of reasoning concerns the tax base. Economic expansion widens the base on which regional taxes and charges are levied, including hotels, restaurants, parking, advertising and trade-related charges, so stronger growth should be followed by faster revenue growth, provided that the growth occurs in activities within local taxing powers.

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Previous Studies

Empirical findings on transfers follow no single pattern. In rural Tanzanian districts, grants improved local revenue mobilization, particularly where collection capacity was weak (Masaki, 2018). Similar crowding in is reported for Ghana (Adanu, 2024), for municipalities in Buenos Aires province, where transfers also shifted collection toward less distortionary property taxation (Porto & Puig, 2023), and for Pakistan, where only unconditional, formula-based transfers raised local revenue (Yousaf et al., 2022). In contrast, transfers from Brazil's Municipal Participation Fund are negatively associated with own-source revenue (Bernardelli et al., 2026), and evidence from Ghana's Central Region is consistent with a flypaper effect in which grants dominate expenditure without encouraging local collection (Dick-Sagoe et al., 2021).

Indonesian evidence is equally divided. Lewis and Smoke (2017) examine the perverse incentives that policymakers attribute to the transfer system and find only mixed support for them. Ardiansyah (2026), using 412 regencies and municipalities for 2015 to 2022, reports that the General Allocation Fund has no effect on local tax revenue, the Special Allocation Fund raises both tax and retribution revenue, and the revenue-sharing fund lowers both. The direction of the association therefore depends on the transfer instrument, the capacity of the recipient and the period studied.

On economic growth, panel evidence for Indonesian provinces indicates that stronger growth tends to be followed by an improved ability to raise revenue (Priambodo, 2025), and single-region studies report that GRDP is significantly associated with own-source revenue in Kapuas Regency (Yaya et al., 2025) and across the 38 regencies and cities of East Java (Syahroni et al., 2023). The link is not automatic. The share of growth that becomes collectible revenue depends on the sectoral composition of output, on whether the relevant activities fall within local taxing powers, and on enforcement. Growth concentrated in mining or plantation output, for example, may add little to the local tax base.

Hypothesis Development

Both regressors are measured in the year before the revenue outcome. This timing follows the sequence in which budgets are prepared and limits reverse causation from current revenue to the regressors. Because the literature supports either sign for the effect of transfers, and supports a positive effect of growth only under restrictive assumptions about the tax base, both hypotheses are two-sided, and the conceptual framework is shown in Figure 1.

H1: Dependence on central transfers in year t−1 is associated with the growth of own-source revenue in year t (H0: $\beta_1 = 0$; H1: $\beta_1 \neq 0$). H2: Economic growth in year t−1 is associated with the growth of own-source revenue in year t (H0: $\beta_2 = 0$; H2: $\beta_2 \neq 0$).

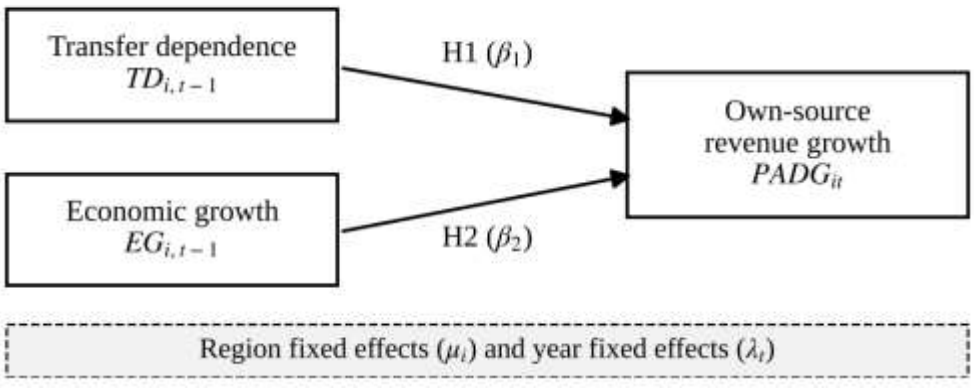


Figure 1. Conceptual Framework
Source: Processed by the author, 2026

III. RESEARCH METHOD

This study uses a quantitative panel-data design with secondary data. The research context is North Sumatra Province, and the population consists of all 33 regencies and cities, so no sampling was

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applied. Realized regional budget figures and gross regional domestic product (GRDP) series for 2021 to 2025 provide the outcome for 2022 to 2025 and the lagged regressors for 2021 to 2024, which yields a balanced panel of 33 regions and four years (N = 132). The figures were checked for internal consistency but have not yet been reconciled with the official publications, and the results are conditional on the accuracy of the source data.

Table 1 defines the variables. All are decimal ratios, so a value of 0.10 denotes 10 percent. Transfer dependence uses central transfer revenue only, so it does not capture every intergovernmental receipt. GRDP is taken as reported in the source file, and whether the series is at constant prices must be confirmed before EG is described as real growth.

Table 1. Operational Definitions of Variables

Variable	Operational Definition	Indicators	Scale
PADG (Y)	Annual growth rate of own-source revenue (PAD) in year t	$(PAD_t - PAD_{t-1}) / PAD_{t-1}$	Ratio
TD (X_1)	Share of central transfer revenue in total regional revenue in the previous year	Central transfer $revenue_{t-1}$ / total regional $revenue_{t-1}$	Ratio
EG (X_2)	Growth rate of GRDP in the previous year	$GRDP_{t-1} / GRDP_{t-2} - 1$	Ratio

Source: Processed by the author, 2026

Three data corrections were made. The previous-year GRDP of Asahan Regency in the 2023 and 2024 source sheets was recorded in rupiah rather than in the units used elsewhere and was restated accordingly. The two spellings of Gunungsitoli (Regency and City) were unified. A blank row in the 2024 sheet was removed. No region was dropped and no variable was winsorized in the main specification.

The baseline model is a two-way fixed-effects regression:

$$PADG_{it} = \alpha + \beta_1 TD_{i,t-1} + \beta_2 EG_{i,t-1} + \mu_i + \lambda_t + \varepsilon_{it} \quad (1)$$

where μ_i captures time-invariant differences between regions, such as resource endowment and administrative history, and λ_t captures shocks common to all regions in a given year, such as national policy changes. The model is estimated by ordinary least squares with region and year dummies. Observations from the same region are likely to be correlated over time, so standard errors are clustered by region (CR1 correction, 33 clusters), and two-sided t tests use 32 degrees of freedom. Conventional standard errors are not used for inference because they ignore this within-region dependence.

Sensitivity is examined in four ways: dropping the year effects, excluding the observation with the largest revenue growth, winsorizing PADG at the 1st and 99th percentiles, and estimating each regressor on its own. The specification was selected after earlier exploratory models with other outcomes and a moderating variable, which did not yield a supported moderation effect, so the hypotheses are exploratory rather than pre-specified. Because the regressors are lagged but not exogenous, the estimates describe conditional associations and not causal effects. A further limitation is mechanical: total revenue in the denominator of TD includes last year's PAD, which also appears in the denominator of PADG.

IV. RESULTS AND DISCUSSION

Description of Research Object

Own-source revenue grew by 11.9 percent a year on average but with very wide dispersion, from a fall of 40.1 percent to a rise of 142.7 percent (Table 2). Mean growth rose steadily over the period, from −1.3 percent in 2022 to 5.9 percent in 2023, 16.9 percent in 2024 and 26.3 percent in 2025. Transfers dominate budgets (mean dependence 83.2 percent), while lagged economic growth is narrowly distributed around 4 percent. The simple correlations are modest: 0.112 between PADG and TD, 0.249 between PADG and EG, and −0.050 between TD and EG, so multicollinearity is not a concern.

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Table 2. Descriptive Statistics

Variable	N	Mean	Std. dev.	Min	Median	Max
PADG	132	0.1194	0.2297	−0.4011	0.1133	1.4268
TD (t−1)	132	0.8318	0.0957	0.3840	0.8516	0.9487
EG (t−1)	132	0.0404	0.0097	0.0125	0.0422	0.0536

Source: Author's calculations

Data Analysis Results

In the baseline two-way fixed-effects model (Table 3), the coefficient on transfer dependence is positive (4.414) with a clustered standard error of 2.199, giving p = 0.053. A one percentage point rise in dependence is associated with 4.4 percentage points faster growth in own-source revenue in the following year, but the estimate misses conventional significance at the 5 percent level. The coefficient on economic growth is negative (−8.937, p = 0.222) and statistically indistinguishable from zero. The two regressors are not jointly significant (F(2, 32) = 2.966, p = 0.066), although region and year effects together explain a substantial share of the variation (R^2 = 0.498).

Dropping the year effects leaves transfer dependence at 5.207 (p = 0.046) and turns the economic growth coefficient positive but still insignificant (4.439, p = 0.317). The sign change in EG is informative. Mean PADG and mean lagged EG both rise over the sample (mean EG from 2.7 percent to 4.6 percent), so without year dummies EG partly picks up the common upward trend. Once the trend is absorbed, EG has no detectable within-year association with revenue growth.

One observation drives much of the uncertainty. Humbang Hasundutan in 2022 shows PAD rising from about IDR 26.9 billion to IDR 65.3 billion, a growth rate of 142.7 percent, nearly double the next-largest value (75.4 percent for Langkat in 2023). Table 3 therefore reports the baseline together with checks that remove this observation or limit its influence.

Table 3. Fixed-Effects Estimates of Own-Source Revenue Growth (PADG)

Specification	N	TD: b (SE)	p	EG: b (SE)	p
Baseline: region + year FE	132	4.414 (2.199)	0.053	−8.937 (7.171)	0.222
(a) Region FE only	132	5.207 (2.505)	0.046	4.439 (4.365)	0.317
(b) Excl. Humbang Hasundutan 2022, region + year FE	131	3.116 (1.085)	0.007	−5.479 (6.117)	0.377
(c) Excl. Humbang Hasundutan 2022, region FE	131	3.892 (1.546)	0.017	7.859 (2.514)	0.004
(d) PADG winsorized at 1% and 99%, region + year FE	132	3.594 (1.353)	0.012	−6.934 (6.135)	0.267
(e) PADG winsorized, region FE	132	4.392 (1.755)	0.018	6.404 (2.710)	0.024
(f) TD only, region + year FE	132	4.763 (2.309)	0.047		
(g) EG only, region + year FE	132			−16.872 (8.887)	0.067

Source: Author's calculations. Standard errors in parentheses are clustered by region (33 clusters); p values are from two-sided t tests with 32 degrees of freedom. FE = fixed effects.

Two patterns emerge. First, the positive association between transfer dependence and revenue growth is stable in sign and magnitude (3.1 to 5.2) across all specifications and reaches significance at the 5 percent level in every variant except the baseline, where it narrowly fails. Excluding or winsorizing the extreme observation cuts the standard error of the TD coefficient by 30 to 51 percent, depending on the specification. Second, the economic growth coefficient is unstable. It is negative and insignificant in every specification with year effects, and it becomes significant only in region-only models that exclude or winsorize the outlier, where it is positive (p = 0.004 and p = 0.024). That result depends on omitting the year trend and should not be read as evidence for H2.

Table 4 summarizes the hypothesis tests for the baseline model.

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Table 4. Hypothesis Testing Results (Baseline Model)

Hypothesis	Relationship	Coefficient	p-value	Decision
H1	TD (t−1) → PADG	4.414	0.053	Not supported at 5% in the baseline; supported in the robustness checks (p = 0.007–0.047)
H2	EG (t−1) → PADG	−8.937	0.222	Not supported

Source: Author's calculations, region and year fixed effects, standard errors clustered by region

Discussion

The estimates give no support to the crowding-out view. Across seven specifications, regions that relied more heavily on transfers in the previous year recorded faster, not slower, growth in own-source revenue. The sign agrees with studies reporting crowding in (Adanu, 2024; Masaki, 2018; Porto & Puig, 2023; Yousaf et al., 2022) and differs from the Brazilian evidence (Bernardelli et al., 2026). It also fits the observation by Lewis and Smoke (2017) that the perverse incentives attributed to Indonesia's transfer system are only weakly visible in local fiscal behavior.

The evidence for H1 should nevertheless be described as suggestive. In the baseline model the association narrowly misses the 5 percent level (p = 0.053) and becomes significant only after one extreme observation is removed or winsorized. Reporting only the latter would overstate the result, and reporting only the former would understate it. The honest summary is a consistently positive coefficient of moderate precision.

Three interpretations deserve attention, and the data cannot separate them. The substantive reading is that transfers finance services, roads and administrative capacity that later raise collection, as argued for rural Tanzanian districts (Masaki, 2018). A second reading is arithmetic: regions with high dependence have a small PAD base, and a given rupiah increase produces a larger percentage change on a small base. Because total revenue in the denominator of TD includes last year's PAD, this mechanical link cannot be excluded. A third reading is catch-up, in which low-revenue regions grow faster from a low starting point. Testing these readings would require PAD in levels or per capita, an initial-level control, and, ideally, an instrument for transfers.

H2 is not supported. With year effects the coefficient is negative and insignificant, and the positive coefficients in region-only models disappear once the common time trend is absorbed. Studies reporting a positive link between growth and own-source revenue (Priambodo, 2025; Syahroni et al., 2023; Yaya et al., 2025) differ from this one in design and scale, since they rely on a provincial panel, a two-year cross-section of East Java and a single regency respectively, so the results are not directly comparable.

Several features of the data explain the weak result. Lagged GRDP growth varies little across regions (standard deviation of 0.97 percentage points), which leaves limited variation to identify a coefficient once region and year effects are removed. GRDP growth also measures total output, whereas local taxes fall on a narrow set of activities, so growth in sectors outside local taxing power adds little to collectible revenue. Finally, the sharp rise in mean PAD growth in 2024 and 2025 coincides with the period in which Law No. 1 of 2022 on financial relations between the central and regional governments was being implemented (Republic of Indonesia, 2022). This study does not test that explanation, but the year effects absorb it, and it may help explain why economic growth adds little once the common shift is controlled for.

V. CONCLUSION

This study examined whether lagged transfer dependence and lagged economic growth are associated with the growth of own-source revenue in the 33 regencies and cities of North Sumatra, 2022 to 2025. Transfer dependence is positively associated with revenue growth in every specification, with coefficients between 3.1 and 5.2, but the baseline estimate narrowly misses significance at the 5 percent level (p = 0.053) and becomes significant only when one extreme observation is excluded or winsorized. Economic growth shows no robust association once year effects are included.

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The findings carry a modest policy message. The data do not support the argument that high transfer dependence by itself suppresses local revenue growth, so proposals to force local effort by reducing transfers find no backing here. Revenue growth in this sample is better understood as responding to common, province-wide shifts, which the year effects capture, than to differences in growth across regions. Local governments and the provincial government may therefore gain more from attention to collection capacity, tax administration and the implementation of national tax reform than from changes in transfer volume alone.

Several limitations qualify these conclusions. The source figures have not been reconciled with official publications, and the GRDP series needs confirmation as constant-price data. The sample has only four periods and 33 clusters, which limits the reliability of clustered inference. TD pools all transfer instruments, although the literature shows that the effect differs by instrument. The mechanical link between TD and PADG, the possible catch-up effect, and the choice of specification after exploratory work mean that the estimates are conditional associations and not causal effects. Future work should extend the panel, use PAD in levels or per capita alongside growth, separate general, special and revenue-sharing transfers, distinguish local taxes from charges, and test whether the 2024 to 2025 shift reflects the implementation of Law No. 1 of 2022.

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